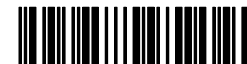


North Dakota Office of State Tax Commissioner

Liquefied Petroleum Gas Tax Report

Tax Type 60
Form J11

60



Report for Month _____, 20____

Check if Amended Report ☐

Business Name (as it appears on your license)	FEIN	Suffix
Address	License #	
City, Town or Post Office, State, and Zip Code	Telephone #	

This report is due on or before the 25th of the month
Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck ND 58505-0599

Check box to cancel license ☐ Attach license. Cancellation date _____

1. Inventory forward = last month's line 8 entry		1.	A
2. Gal. mfg., purchased, imported = Schs. 2+3		2.	B
3. Gal. taxable at \$.23 per gal. = Sch. 5Q		3.	T
4. Gal. taxable at 2% excise = Sch. 5X		4.	D
5. Gal. ND non-taxable = Schs. 6+7		5.	H
6. Gal. ND tax-exempt = Schs. 8+10		6.	G
7. Book inventory = lines 1+2-3-4-5-6		7.	
8. Ending physical inventory		8.	I
9. Gains: IF line 7 is less than line 8, enter dif.		9.	5
10. Losses: IF line 7 is greater than line 8, enter dif.		10.	L
11. Tax due at \$.23 per gal. = \$.23 x line 3		11.	2
12. Sales price for line 4 gal.		12.	J
13. Tax due at 2% excise = .02 x line 12		13.	3
14. Tax subject to allowance = lines 11+13		14.	
15. Collection allowance = .01 x line 14 (max. \$300.00)		15.	4
16. Taxable losses \$.23 per gal. = p. 2, line 37		16.	Q
17. Taxable losses 2% excise = p. 2, line 40		17.	W
18. Total tax due = lines 14-15+16+17		18.	
19. Penalty = .05 x line 18 (min. \$5.00)		19.	U
20. Interest = .01 per month x line 18		20.	V
21. Tax credits available from prior months or audit		21.	K
22. Total Due = lines 18+19+20-21		22.	

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer

Title

Date

Signature of Preparer Other Than Taxpayer

Date

60

Liquefied Petroleum Gas Reconciliation of Gains & Losses



(Complete only when reconciling to determine tax due on losses)

Business Name (as it appears on your license)	FEIN	Suffix	Report Period
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If reconciliation covers more than a one-month period:

Complete lines 23 through 40

If reconciliation covers current report month only:

Complete lines 31 through 40

For line 31, transfer entries from p. 1, line 9

For line 32, transfer entries from p. 1, line 10

For line 33, loss allowance = .02 x p. 1, line 2,

For lines 36 and 38, use p. 1, lines 3 and 4 to compute loss gallons subject to each tax rate

Covers Period From _____ through _____
Month, Year Month, Year

23. Physical inven. = transfer entry from p. 1, line 1 (from report for first month in reconciliation period)		23.
24. Gal. mfg., purchased, imported = sum. of p. 1, line 2		24.
25. Gal. of \$.23 taxable fuel = sum. of p. 1, line 3		25.
26. Gal. of 2% taxable fuel = sum. of p. 1, line 4		26.
27. Gal. ND non-taxable = sum. of p. 1, line 5		27.
28. Gal. ND tax-exempt = sum. of p. 1, line 6		28.
29. Book inven. = lines 23+24-25-26-27-28		29.
30. Physical inven. = transfer entry from p. 1, line 8		30.
31. Gains: IF line 29 is less than line 30, enter dif.		31.
32. Losses: IF line 29 is greater than line 30, enter dif.		32.
33. Loss allowance = .02 x line 24		33.
34. Documented casualty losses		34.
35. Taxable excess losses = lines 32-33-34		35.
36. Gal. taxable at \$.23 per gal. = line 25 divided by (lines 25+26) x line 35		36.
37. Tax at \$.23 per gal. = \$.23 x line 36 (enter here and on p. 1, line 16).		37.
38. Gal. taxable at 2% excise = lines 35-36		38.
39. Value of 2% fuel = avg. price per gal. for period x line 38		39.
40. Tax at 2% excise = .02 x line 39 (enter here and on p. 1, line 17)		40.